

EXHIBIT 2

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT 2 - LATE-FILED CLAIMS - WITHDRAWN OBJECTIONS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	CONTRARIAN FUNDS, LLC AS ASSIGNEE OF FINDOMESTIC BANCA S.P.A. ATTN: ALPHA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	10/23/2009	45257	\$116,528.00	Late-Filed Claim
2	PAPILLON, MARIE J. MCDERMOTT WILL & EMERY LLP ATTN: NATHAN F. COCO, CHARLES E. LEVIN 227 WEST MONROE STREET CHICAGO, IL 60606-5096	08-13893 (JMP)	Lehman Brothers OTC Derivatives Inc.	09/25/2009	35021	\$250,000.00*	Late-Filed Claim
3	PB CAPITAL CORPORATION ATTENTION: GENERAL COUNSEL 230 PARK AVENUE NEW YORK, NY 10169	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/21/2009	43002	\$272,025,430.55	Late-Filed Claim
4	PB CAPITAL CORPORATION ATTN: GENERAL COUNSEL 230 PARK AVENUE NEW YORK, NY 10169	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/21/2009	43003	\$272,025,430.55	Late-Filed Claim
5	RYB, PAUL 3 REYNOLDS CLOSE LONDON, NW117EA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	11/25/2009	65722	\$581,500.12	Late-Filed Claim
6	SARMAST, AIDA 752 E. NICHOLS DRIVE LITTLETON, CO 80122-2842		Lehman No Case Asserted/All Cases Asserted	03/04/2010	66363	\$48,603.23	Late-Filed Claim
TOTAL						\$545,047,492.45	